

ASSEMBLY BILL

No. 230

Introduced by Assembly Member Charles Calderon

February 5, 2009

An act to amend Section 17004 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 230, as introduced, Charles Calderon. Personal income taxes. The Personal Income Tax Law defines a taxpayer for purposes of that law.

This bill would make technical, nonsubstantive changes to that definition.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17004 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17004. "Taxpayer" ~~includes~~ *means* any individual, fiduciary,
- 4 estate, or trust subject to any tax imposed by this part, or any
- 5 partnership.

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